

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed by provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before [date].

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) _____
Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
State Tax Lien	\$27,623.62	06/17/2004	06/17/2004 Fresno County Recorder	State Of California Franchise Tax PO BOX 2952 SACRAMENTO, CA 95812-2952	08/02/2005
Federal Tax Lien	\$ 221,896.41	8/10/2004	08/30/2004 Fresno County Recorder	INTERNAL REVENUE SERVICE 5104 N. BLYTHE FRESNO, CA 93722	09/13/2005
Federal Tax Lien	\$78,539.17	6/16/2005	06/22/2005 Fresno County Recorder	INTERNAL REVENUE SERVICE 5104 N. BLYTHE FRSENO, CA 93722	09/13/2005

Name		Signature	Date
Title			